cn his back and smoking the eternal cigarette. And such cigarettes ! R. bought a package and smoked about an inch of one. He said he *could* smoke the other half but would like my opinion as to its probable effects upon his constitution before doing so. Eventually he presented them to a bearded pirate with a frayed cloak that passed his way. Real cigars and genuine cigarettes cost about three times the American

Real cigars and genuine cigarettes cost about three times the American price owing to the enormous internal and import tax on tobacco; indeed, everything is taxed to the limit here. Even salt, mostly made by evaporating sea water in the marshes along the coast, is a government monoply. On our way to Seville we passed hundreds of dirty-white pyramids of salt (15 to 20 feet high) awaiting transportation, manufactured in the adjoining trenches by the rays of the hot summer sun.

The thing that interested us most in Cadiz was Los Capuchinos, in the chapel of which Murillo painted his last picture. Falling from a scaffold during his work he received injuries from which he died soon after.

They don't like us in Cadiz, and I don't blame them because undoubtedly the so-called Spanish-American war added to the grinding taxation from which they now suffer. E. and I went for a drive about the town and we were several times greeted with hisses, surly faces and cries of "Americanos." Although the climate of Cadiz is usually balmy and pleasant in winter, it is, owing to its exposed situation, liable to sudden charges. It cannot, therefore, be recommended to invalids. Interior towns, like Seville, are more attractive for a winter residence, although even they are quite cold at night and are subject to occasional disagreeable falls of temperature.

We had perfect weather for our trip to Seville, and found the first-class railway carriages clean, well furnished and very comfortable in spite of the native equipment and the little 1865 Belgian locomotives. It is about 100 miles from Cadiz and we "did" the distance in $5\frac{1}{2}$ hours. But that was because, as S. explained, "we" stopped at so many "cantinas." S. is making grand progress in his Spanish since he discovered, without extrinsic help, that cantina is that part of a railway station where "vino" can be had for 40 centimos a drink. After that discovery he invited me to partake. I did so *once*—and *such* wine. I told him wine did not agree with me; I would smoke one of his cigarettes.

The conscription in Spain scems to take in some very young men. In the train was a carriage containing a number of these boy soldiers returning home — youths of apparently sixteen or seventeen. They were dressed in parade uniform, smoked many cigarettes and looked